

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	4,000	4,000	4,000	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	1,200	1,200	1,200	396	1,200	1,300	1,400
Transfers recognised - operational	-	-	-	43,751	43,751	43,751	57,341	43,478	47,979	53,958
Other own revenue	-	-	-	350	350	350	40	200	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	-	49,301	49,301	49,301	57,777	44,878	49,279	55,358
Employee costs	-	-	-	24,811	24,811	24,811	16,844	26,581	30,037	33,941
Remuneration of councillors	-	-	-	6,111	6,111	6,111	5,766	8,144	8,877	9,764
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	12,785	12,785	12,785	14,045	10,153	11,197	12,573
Total Expenditure	-	-	-	43,706	43,706	43,706	36,656	44,878	50,110	56,279
Surplus/(Deficit)	-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	-	36,090	36,090	36,090	22,658	19,177	18,238	16,587
Transfers recognised - capital	-	-	-	36,090	36,090	36,090	22,452	19,177	18,238	16,587
Public contributions & donations	-	-	-	-	-	-	139	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	36,090	36,090	36,090	22,591	19,177	18,238	16,587
<u>Financial position</u>										
Total current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
<u>Cash flows</u>										
Net cash from (used) operating	-	-	-	16,329	16,329	16,329	15,743	(16,646)	(21,356)	(27,868)
Net cash from (used) investing	-	-	-	(36,090)	(36,090)	(36,090)	(22,784)	(19,178)	(17,538)	(15,814)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	5,147	5,147	5,147	(7,040)	(35,824)	(74,718)	(118,400)
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	-	-	-	-	-	-	-	-	-	-
Balance - surplus (shortfall)	-	-	-	-	-	-	-	-	-	-
<u>Asset management</u>										
Asset register summary (WDV)	-	-	-	36,090	36,090	36,090	22,658	19,177	18,238	16,587
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	8,623	-	-	-
Repairs and Maintenance	-									

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	4,000	4,000	4,000	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	1,200	1,200	1,200	396	1,200	1,300	1,400
Transfers recognised - operational	-	-	-	43,751	43,751	43,751	57,341	43,478	47,979	53,958
Other own revenue	-	-	-	350	350	350	40	200	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	-	49,301	49,301	49,301	57,777	44,878	49,279	55,358
Employee costs	-	-	-	24,811	24,811	24,811	16,844	26,581	30,037	33,941
Remuneration of councillors	-	-	-	6,111	6,111	6,111	5,766	8,144	8,877	9,764
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	12,785	12,785	12,785	14,045	10,153	11,197	12,573
Total Expenditure	-	-	-	43,706	43,706	43,706	36,656	44,878	50,110	56,279
Surplus/(Deficit)	-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	-	36,090	36,090	36,090	22,658	19,177	18,238	16,587
Transfers recognised - capital	-	-	-	36,090	36,090	36,090	22,452	19,177	18,238	16,587
Public contributions & donations	-	-	-	-	-	-	139	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	36,090	36,090	36,090	22,591	19,177	18,238	16,587
<u>Financial position</u>										
Total current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
<u>Cash flows</u>										
Net cash from (used) operating	-	-	-	16,329	16,329	16,329	15,743	(16,646)	(21,356)	(27,868)
Net cash from (used) investing	-	-	-	(36,090)	(36,090)	(36,090)	(22,784)	(19,178)	(17,538)	(15,814)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	5,147	5,147	5,147	(7,040)	(35,824)	(74,718)	(118,400)
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	-	-	-	-	-	-	-	-	-	-
Balance - surplus (shortfall)	-	-	-	-	-	-	-	-	-	-
<u>Asset management</u>										
Asset register summary (WDV)	-	-	-	36,090	36,090	36,090	22,658	19,177	18,238	16,587
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	8,623	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Free State: Thabo Mofutsanyana(DC19) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	-	49,301	49,301	49,301	31,454	34,144	38,293
Executive & Council								15,435	16,176	18,137
Budget & Treasury Office					49,301	49,301	49,301	7,442	8,349	9,368
Corporate Services								8,577	9,619	10,788
<i>Community and Public Safety</i>		-	-	-	-	-	-	6,382	7,207	8,139
Community & Social Services								6,382	7,207	8,139
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	7,042	7,928	8,926
Planning and Development								7,042	7,928	8,926
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	-	49,301	49,301	49,301	44,878	49,279	55,358
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	-	33,089	33,089	33,089	31,454	34,975	39,214
Executive & Council					18,166	18,166	18,166	15,435	17,007	19,057
Budget & Treasury Office					14,924	14,924	14,924	7,442	8,349	9,368
Corporate Services								8,577	9,619	10,788
<i>Community and Public Safety</i>		-	-	-	5,593	5,593	5,593	6,382	7,207	8,139
Community & Social Services					5,593	5,593	5,593	6,382	7,207	8,139
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	5,024	5,024	5,024	7,042	7,928	8,926
Planning and Development					5,024	5,024	5,024	7,042	7,928	8,926
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
Total Expenditure - Standard	3	-	-	-	43,706	43,706	43,706	44,878	50,110	56,279
Surplus/(Deficit) for the year		-	-	-	5,595	5,595	5,595	0	(831)	(920)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance

check opexp balance

Free State: Thabo Mofutsanyana(DC19) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	4,000	4,000	4,000	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	1,200	1,200	1,200	396	1,200	1,300	1,400
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	43,751	43,751	43,751	57,341	43,478	47,979	53,958
Other own revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE		-	-	-	350	350	350	40	200	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	49,301	49,301	49,301	57,777	44,878	49,279	55,358
Expenditure By Type											
Employee related costs	2	-	-	-	24,811	24,811	24,811	16,844	26,581	30,037	33,941
Remuneration of councillors		-	-	-	6,111	6,111	6,111	5,766	8,144	8,877	9,764
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	-	-	-	-	350	388	429
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	-	-	-	12,785	12,785	12,785	14,045	9,803	10,809	12,144
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	43,706	43,706	43,706	36,656	44,878	50,110	56,279
Surplus/(Deficit)		-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	5,595	5,595	5,595	21,121	0	(831)	(920)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

check balance

Total revenue

Check Totals: BW Workbook: Revenue

Check Totals: BW Workbook: Expenditure

Free State: Thabo Mofutsanyana(DC19) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Budgeted capital expenditure by Standard Classification and Funding for the year ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	-	7,817	7,817	7,817	3,788	14,167	15,978	14,084
Executive & Council					6,800	6,800	6,800	3,245	13,067	15,425	13,470
Budget & Treasury Office								412	300	332	369
Corporate Services					1,017	1,017	1,017	131	800	222	245
<i>Community and Public Safety</i>		-	-	-	1,280	1,280	1,280	199	1,790	875	969
Community & Social Services					1,200	1,200	1,200	199	1,790	875	969
Sport And Recreation					30	30	30				
Public Safety					50	50	50				
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	8,542	8,542	8,542	17,893	3,221	1,385	1,534
Planning and Development					2,085	2,085	2,085	17,893	3,221	1,385	1,534
Road Transport					6,457	6,457	6,457				
Environmental Protection											
<i>Trading Services</i>		-	-	-	18,452	18,452	18,452	-	-	-	-
Electricity											
Water											
Waste Water Management					18,452	18,452	18,452				
Waste Management											
<i>Other</i>								778			
Total Capital Expenditure - Standard	3	-	-	-	36,090	36,090	36,090	22,658	19,177	18,238	16,587
Funded by:											
National Government					36,090	36,090	36,090	22,452	19,177	18,238	16,587
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	36,090	36,090	36,090	22,452	19,177	18,238	16,587
Public contributions and donations	5							139			
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	36,090	36,090	36,090	22,591	19,177	18,238	16,587

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Thabo Mofutsanyana(DC19) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Thabo Mofutsanyana(DC19) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other					5,550	5,550	5,550	436	1,400	1,300	1,400
Government - operating	1				54,485	54,485	54,485	57,341	62,655	66,217	70,364
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees					(43,706)	(43,706)	(43,706)	(27,875)	(35,821)	(38,894)	(43,682)
Finance charges								(14,158)	(44,880)	(49,979)	(55,950)
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	16,329	16,329	16,329	15,743	(16,646)	(21,356)	(27,868)
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets					(36,090)	(36,090)	(36,090)	(22,784)	(19,178)	(17,538)	(15,814)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(36,090)	(36,090)	(36,090)	(22,784)	(19,178)	(17,538)	(15,814)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	(19,761)	(19,761)	(19,761)	(7,040)	(35,824)	(38,894)	(43,682)
Cash/cash equivalents at the year begin:	2				24,908	24,908	24,908			(35,824)	(74,718)
Cash/cash equivalents at the year end:	2				5,147	5,147	5,147	(7,040)	(35,824)	(74,718)	(118,400)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Thabo Mofutsanyana(DC19) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	36,090	36,090	36,090	19,177	18,238	16,587
Infrastructure - Road Transport					6,457	6,457	6,457	934		
Infrastructure - Electricity										
Infrastructure - Water					12,952	12,952	12,952			
Infrastructure - Sanitation					235	235	235	6,037	5,000	2,500
Infrastructure - Other					19,643	19,643	19,643	6,977	5,000	2,500
Community		-	-	-	15,430	15,430	15,430	11,106	12,684	13,473
Heritage assets										
Investment properties										
Other assets	6				1,017	1,017	1,017	1,100	554	614
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Community		-	-	-	-	-	-	-	-	-
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4	-	-	-	6,457	6,457	6,457	934	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	12,952	12,952	12,952	-	-	-
Infrastructure - Other		-	-	-	235	235	235	6,037	5,000	2,500
Infrastructure		-	-	-	19,643	19,643	19,643	6,977	5,000	2,500
Community		-	-	-	15,430	15,430	15,430	11,106	12,684	13,473
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	1,017	1,017	1,017	1,100	554	614
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	36,090	36,090	36,090	19,177	18,238	16,587
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport					6,457	6,457	6,457	934		
Infrastructure - Electricity										
Infrastructure - Water					12,952	12,952	12,952			
Infrastructure - Sanitation					235	235	235	6,037	5,000	2,500
Infrastructure - Other					19,643	19,643	19,643	6,977	5,000	2,500
Infrastructure		-	-	-	15,430	15,430	15,430	11,106	12,684	13,473
Community										
Heritage assets										
Investment properties										
Other assets	6				1,017	1,017	1,017	1,100	554	614
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	36,090	36,090	36,090	19,177	18,238	16,587
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>	3	-	-	-	-	-	-	-	-	-
<u>Repairs and Maintenance by Asset Class</u>										
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)